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Attorneys for Receiver Geoff Winkler

UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

vs.

MATTHEW WADE BEASLEY, *et al.*,

Defendants,

THE JUDD IRREVOCABLE TRUST, *et al.*,

Relief Defendants.

Case No. 2:22-cv-00612-CDS-EJY

**DECLARATION OF JOSHUA A. DEL
CASTILLO IN SUPPORT OF TENTH
QUARTERLY APPLICATION FOR
PAYMENT OF FEES AND
REIMBURSEMENT OF EXPENSES OF
RECEIVER'S COUNSEL: (1) ALLEN
MATKINS LECK GAMBLE MALLORY &
NATSIS LLP; AND (2) SEMENZA
KIRCHER RICKARD**

[Application; Memorandum of Points and
Authorities; and [Proposed] Order submitted
concurrently herewith or under separate cover]

DECLARATION OF JOSHUA A. DEL CASTILLO

I, Joshua A. del Castillo, declare as follows:

1. I am an attorney at the law firm of Allen Matkins Leck Gamble Mallory & Natsis LLP ("Allen Matkins"), counsel of record for Geoff Winkler (the "Receiver"), the Court-appointed receiver in the above-captioned action. I am a member in good standing of the State Bar of California and have been admitted to practice *pro hac vice* before this Court. I have personal knowledge of the facts set forth in this Declaration and, if called as a witness, could and would testify competently to such facts under oath.

2. As reflected in the concurrently filed Tenth Quarterly Application for Payment of Fees and Reimbursement of Expenses of Receiver's Counsel: (1) Allen Matkins Leck Gamble Mallory & Natsis LLP; and (2) Semenza Kircher Rickard (the "Application"), which covers the period from July 1, 2024 through September 30, 2024, and in support of which this Declaration is submitted, Allen Matkins has endeavored to staff all tasks undertaken in this matter efficiently, using a core team of attorneys with significant receivership experience, and utilizing specialized assistance only where appropriate. In addition, as reflected in prior submissions to the Court, Allen Matkins has also agreed to a significant discount from its ordinary billing rates for this matter (including supplemental, across-the-board discount applied to the fees at issue in the Application), as well as not to charge the receivership estate for any travel time associated with services provided to the Receiver. Accordingly, the fees identified in the Application were billed at rates reflecting discounts of as much as 40% or more for Allen Matkins timekeepers, thereby resulting in a substantial savings for the receivership estate.

3. Attached hereto as **Exhibit A** is a true and correct set of Allen Matkins "prebills", or *pro forma* time and billing statements, for the period from July 1, 2024 through September 30, 2024, the time period covered in the Application. Allen Matkins respectfully requests that the Court approve the fees and costs reflected in the prebills, and approve payment in the amounts reflected in the Application.

4. In accordance with the Billing Guidelines promulgated by the plaintiff Securities and Exchange Commission (the "Commission"), on behalf of Allen Matkins, I certify as follows:

- 1 a. I have read the Application;
- 2 b. To the best of my knowledge, information and belief formed after
- 3 reasonable inquiry, the Application and all fees and expenses therein are
- 4 true and accurate and comply with the Billing Instructions for Receivers in
- 5 Civil Actions Commenced by the plaintiff Securities and Exchange
- 6 Commission;
- 7 c. Allen Matkins' fees reflected in the Application are based on the rates listed
- 8 in Allen Matkins' fee schedule for this matter, subject to increases disclosed
- 9 to the Securities and Exchange Commission, and approved by the Court
- 10 prior to any such increase. All fees contained in the Application are
- 11 reasonable, necessary and commensurate with the skill and experience
- 12 required for the activity performed and are subject to Court approval.
- 13 Indeed, as reflected in the Application, Allen Matkins has substantially
- 14 discounted its hourly rates for all timekeepers staffed on this matter, again,
- 15 in amounts exceeding 40% in some instances. In addition, and in order to
- 16 maximize the value of its services to the receivership estate, Allen Matkins
- 17 has endeavored to avoid duplication of effort with the Receiver and co-
- 18 counsel, and consistently strives to staff all matters in as efficient a manner
- 19 as possible, utilizing personnel best suited to each task, consistent with the
- 20 complexity and demands of the task;
- 21 d. Allen Matkins has not included in the amount for which reimbursement is
- 22 sought the amortization of the cost of any investment, equipment, or capital
- 23 outlay (except to the extent that any such amortization is included within
- 24 the permitted allowable amounts set forth herein for photocopies and
- 25 facsimile transmission);
- 26 e. In seeking reimbursement for a service which Allen Matkins justifiably
- 27 purchased or contracted for from a third party (such as copying, imaging,
- 28 bulk mail, messenger service, overnight courier, computerized research, or

1 title and lien searches), Allen Matkins requests reimbursement only for the
2 amount billed to Allen Matkins by the third-party vendor and paid by Allen
3 Matkins to such vendor. If such services are performed by the Allen
4 Matkins or its retained personnel, the Allen Matkins or its retained
5 personnel, as appropriate, will certify that it is not making a profit on such
6 reimbursable service.

7 5. Allen Matkins remains sensitive to comments received from the Court and the
8 Commission in connection with prior applications for fees and expenses in this matter, and has
9 applied the principles derived from those comments to the Application. Likewise, Allen Matkins
10 remains committed to satisfying, to the best of its ability, this Court's directives in connection with
11 applications for fees and reimbursement of expenses. To that end, and in addition to the
12 substantial discounts Allen Matkins is applying to all timekeepers in this matter, as detailed in the
13 Application, Allen Matkins has continued to implement procedures to maximize the clarity of its
14 billing entries.

15 6. Allen Matkins' *pro forma* statements / prebills have been submitted to the
16 Commission's staff, which I understand and believe has read and reviewed the prebills, and has
17 been provided an opportunity to comment. I understand and believe that the Commission's staff
18 has indicated that the Commission does not oppose the interim approval and payment of the fees
19 requested in the Application.

20 I declare under penalty of perjury that the foregoing is true and correct.

21 Executed on November 13, 2024, at Los Angeles, California.

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Joshua A. del Castillo

CERTIFICATE OF SERVICE

I am employed by the law firm of Semenza Kircher Rickard in Clark County. I am over the age of 18 and not a party to this action. The business address is 10161 Park Run Drive, Suite 150, Las Vegas, Nevada 89145.

On the 19th day of November, 2024, I served the document(s), described as:

**DECLARATION OF JOSHUA A. DEL CASTILLO IN SUPPORT OF TENTH
QUARTERLY APPLICATION FOR PAYMENT OF FEES AND REIMBURSEMENT OF
EXPENSES OF RECEIVER'S COUNSEL: (1) ALLEN MATKINS LECK GAMBLE
MALLORY & NATSIS LLP; AND (2) SEMENZA KIRCHER RICKARD**

**[Application; Memorandum of Points and Authorities; and [Proposed] Order
submitted concurrently herewith or under separate cover]**

☒ by serving the ☐ original ☒ a true copy of the above and foregoing via:

☒ a. **CM/ECF System** to the following registered e-mail addresses:

Dean Y. Kajioka attorneys@kajiokalawlv.com

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///

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 20 rosehilla@gtlaw.com

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 rosehilla@gtlaw.com

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 24 crawforda@ballardspahr.com, lvdocket@ballardspahr.com

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 26 jeheilich@hollandhart.com

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John Giardino jgiardino@pryorcashman.com

David Baddley baddleyd@sec.gov

Kamille Dean Kamille@kamilledean.com

☐ b. **BY U.S. MAIL.** I deposited such envelope in the mail at Las Vegas, Nevada. The envelope(s) were mailed with postage thereon fully prepaid. I am readily familiar with Semenza Kircher Rickard's practice of collection and processing correspondence for mailing. Under that practice, documents are deposited with the U.S. Postal Service on the same day, which is stated in the proof of service, with postage fully prepaid at Las Vegas, Nevada in the ordinary course of business. I am aware that on motion of party served, service is presumed invalid if the postal cancellation date or postage meter date is more than one day after the date stated in this proof of service.

☐ c. **BY PERSONAL SERVICE.**

☐ d. **BY DIRECT EMAIL.**

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1 ☐ e. **BY FACSIMILE TRANSMISSION.**

2 I declare under penalty of perjury that the foregoing is true and correct.

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4 /s/ Olivia A. Kelly
5 An Employee of Semenza Kircher Rickard
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EXHIBIT A

EXHIBIT A

11/12/24 09:34:44 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

Preliminary Billing FormBilling Atty: 001842 - Del Castillo,
Joshua

Matter #: 392775.00002

Client Name: Winkler, Geoff - Receiver for J&J Consul

Date of Last Billing: 09/20/24

Matter Name: General Receivership

Proforma Number: 1301285

Client/Matter Joint Group # 392775.1

Client Matter Number:

Fees for Matter 392775.00002.(General Receivership)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action	
07/05/24	9684933	Review Ninth Circuit notices (0.1).	Del Castillo, Joshua	0.10	54.50	54.50	WO	HD	TR
07/11/24	9690927	Confer with AM counsel internally (0.2); prepare for and attend videoconference with Receiver and GT co-counsel (0.3); follow-up correspondence regarding same (0.2).	Del Castillo, Joshua	0.70	381.50	436.00	WO	HD	TR
07/17/24	9698285	Confer with M. Pham and prepare update to Receiver's office regarding outstanding case administration matters (0.5).	Del Castillo, Joshua	0.50	272.50	708.50	WO	HD	TR
07/24/24	9706113	Confer with M. Pham and D. Zaro and attention to case administration matters (0.6).	Del Castillo, Joshua	0.60	327.00	1,035.50	WO	HD	TR
07/25/24	9707314	Confer with M. Pham regarding case administration matters (0.4).	Del Castillo, Joshua	0.40	218.00	1,253.50	WO	HD	TR
07/25/24	9711283	Virtually meet with client, his team, and Greenberg Traurig regarding case updates and outstanding tasks	Pham, Matt D.	0.30	133.50	1,387.00	WO	HD	TR

11/12/24 09:34:44 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

Fees for Matter 392775.00002.(General Receivership)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle		Action	
07/31/24	9714507	Review notes and prepare update to Receiver regarding case administration matters (0.2).	Del Castillo, Joshua	0.20	109.00	1,496.00	WO	HD	TR	_____
08/05/24	9721602	Confer with D. Zaro and M. Pham regarding case administration matters (0.5).	Del Castillo, Joshua	0.50	272.50	1,768.50	WO	HD	TR	_____
08/08/24	9726244	Review materials and prepare for and attend videoconference with Receiver's office and GT co-counsel (0.4); follow-up with AM counsel regarding outstanding matters (0.5).	Del Castillo, Joshua	0.90	490.50	2,259.00	WO	HD	TR	_____
08/09/24	9726165	Confer with M. Pham regarding case administration matters (0.5); review docket (0.1); follow-up emails to co-counsel (0.3).	Del Castillo, Joshua	0.90	490.50	2,749.50	WO	HD	TR	_____
08/13/24	9730849	Review ECF notices (0.1); emails to AM counsel regarding case administration matters (0.4).	Del Castillo, Joshua	0.50	272.50	3,022.00	WO	HD	TR	_____
08/15/24	9733162	Prepare for and attend videoconference with Receiver and GT co-counsel (0.4).	Del Castillo, Joshua	0.40	218.00	3,240.00	WO	HD	TR	_____
08/19/24	9736907	Review and prepare comments regarding draft Grigsby answering brief (1.5).	Del Castillo, Joshua	1.50	817.50	4,057.50	WO	HD	TR	_____
08/20/24	9738972	Finalize proposed revisions to appellate brief (0.7); emails with AM and GT counsel regarding same (0.5).	Del Castillo, Joshua	1.20	654.00	4,711.50	WO	HD	TR	_____
08/20/24	9741007	Conference with counsel related to the appellate brief and Grisby (.4). Review/evaluate and propose revisions to the Grisby brief (.9).	Zaro, David	1.30	708.50	5,420.00	WO	HD	TR	_____

11/12/24 09:34:44 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

Fees for Matter 392775.00002.(General Receivership)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action	
08/22/24	9741169	Prepare for and attend videoconference with Receiver's office and GT co-counsel (0.4).	Del Castillo, Joshua	0.40	218.00	5,638.00	WO	HD	TR
08/26/24	9744559	Review recently filed pleadings (1.1); emails with AM and GT counsel regarding pending case administration matters (0.5).	Del Castillo, Joshua	1.60	872.00	6,510.00	WO	HD	TR
08/28/24	9748263	Review Grigsby Ninth Circuit documents (0.2).	Del Castillo, Joshua	0.20	109.00	6,619.00	WO	HD	TR
09/05/24	9758723	Review docket and emails with AM counsel and GT and SKR co-counsel regarding case administration matters (0.8); emails with Receiver's office (0.2).	Del Castillo, Joshua	1.00	545.00	7,164.00	WO	HD	TR
09/12/24	9766746	Prepare for and attend videoconference with Receiver and GT co-counsel (0.3); attention to case administration issues in anticipation of 9/16 status conference (0.5).	Del Castillo, Joshua	0.80	436.00	7,600.00	WO	HD	TR
09/16/24	9771199	Prepare for and attend status conference (0.3).	Del Castillo, Joshua	0.30	163.50	7,763.50	WO	HD	TR
09/23/24	9778138	Review recent filings, including motion to compel reply (0.5); emails and confer with AM counsel regarding same (0.5).	Del Castillo, Joshua	1.00	545.00	8,308.50	WO	HD	TR
09/26/24	9782656	Prepare for and videconference with Receiver and GT co-counsel regarding case administration matters (0.4); emails with M. Pham regarding pending deadlines (0.2); review pleadings (0.2).	Del Castillo, Joshua	0.80	436.00	8,744.50	WO	HD	TR

Disbursements for Matter 392775.00002 (General Receivership)

11/12/24 09:34:44 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

Trans Date	Index	Type	Quantity	Amt	WO	HD	TR	
07/01/24	2890766	EDISC – CS Disco, Inc. - Monthly Hosting for July 2024	0.00	257.31	WO	HD	TR	_____
07/08/24	2900001	DCSRCH – Document Search - PACER - Usage 2nd QTR	0.00	3.00	WO	HD	TR	_____
07/17/24	2895744	POS – Process of Service - Nationwide Legal LLC - Mutual of Omaha Bank SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	301.60	WO	HD	TR	_____
07/17/24	2895745	POS – Process of Service - Nationwide Legal LLC - Forethought Life Insurance Company SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	171.60	WO	HD	TR	_____
07/17/24	2895746	POS – Process of Service - Nationwide Legal LLC - America First Credit Union SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	199.80	WO	HD	TR	_____
07/17/24	2895748	POS – Process of Service - Nationwide Legal LLC - Bank of America, National Association SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	176.20	WO	HD	TR	_____
07/19/24	2895747	POS – Process of Service - Nationwide Legal LLC - Mutual of Omaha Bank SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	301.60	WO	HD	TR	_____
07/22/24	2894403	COURT – Other Court Charges - Matt Pham - SECURE-SHARE.COM - Download documents produced by CNB in response to a subpoena served by the Receiver.	0.00	72.00	WO	HD	TR	_____
08/01/24	2895046	POS – Nationwide Legal, LLC - Edward D. Jones & Co., L.P., SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	176.20	WO	HD	TR	_____
08/01/24	2895434	EDISC – CS Disco, Inc. - Monthly Hosting for August 2024	0.00	257.31	WO	HD	TR	_____
08/12/24	2893805	BW – Duplication - Black & White Copies	82.00	15.58	WO	HD	TR	_____
08/20/24	2894530	BW – Duplication - Black & White Copies	25.00	4.75	WO	HD	TR	_____

11/12/24 09:34:44 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

08/22/24	2894825	BW – Duplication - Black & White Copies	81.00	15.39	WO	HD	TR	_____
08/22/24	2894826	COLOR – Duplication - Color Copies	8.00	2.00	WO	HD	TR	_____
08/22/24	2895984	POST – Postage - RICOH - 1 CRR Large	0.00	10.45	WO	HD	TR	_____
08/23/24	2900208	POS – Process of Service - Nationwide Legal LLC - The Northern Trust Company, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	176.20	WO	HD	TR	_____
08/23/24	2900209	POS – Process of Service - Nationwide Legal LLC - Citibank, National Association c/o C T Corporation System Attn: Authorized Agent/Representative, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	301.60	WO	HD	TR	_____
08/23/24	2900210	POS – Process of Service - Nationwide Legal LLC - Zions Bancorporation, National Association c/o Corporation Service Company Attn: Authorized Agent/Representative, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	298.60	WO	HD	TR	_____
08/23/24	2900211	POS – Process of Service - Nationwide Legal LLC - Clark County Credit Union Attn: Matthew Kershaw, President/CEO (or Authorized Agent/Representative), SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	198.60	WO	HD	TR	_____
08/23/24	2900212	POS – Process of Service - Nationwide Legal LLC - Enterprise Bank & Trust c/o C T Corporation System Attn: Authorized Agent/Representative 701 S Carson Street, Suite 200, Carson City, NV 89701, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	298.60	WO	HD	TR	_____
09/01/24	2899459	EDISC – CS Disco, Inc. - Monthly Hosting for September 2024	0.00	257.31	WO	HD	TR	_____
09/04/24	2897107	DCSRCH – Citibank NA - Research	0.00	161.50	WO	HD	TR	_____
09/06/24	2904269	COURT – Other Court Charges - Matt Pham - ZIONS	0.00	48.00	WO	HD	TR	_____

11/12/24 09:34:44 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

SUBPOENA RECORDS - Payment for document production.

Proforma Summary**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	1.30	545.00	708.50
001842	Del Castillo, Joshua	14.50	545.00	7,902.50
002510	Pham, Matt D.	0.30	445.00	133.50
		<u>16.10</u>		<u>\$8,744.50</u>
Subtotal Fees				\$8,744.50
Discount				0.00
Total Fees				8,744.50
Total Disbursements				3,705.20

Attorney Billing Instructions

() BILL ALL	() Hold
() BILL FEES ONLY	() Write Off
() BILL COST ONLY	() Transfer All

Billing Instructions

expires 6/30/2024: Partners @ 545; Assoc @ 445; Paralegals @ 350
--

Account Summary – As Of 11/01/24

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	18,592.53	18,291.00	301.53	64,427.27	51,356.00	13,071.27	278,197.35	241,782.00	36,415.35
Unbilled Adj	0.00	0.00	0.00	163.76	163.76	0.00	2,808.94	2,414.96	393.98
Billed	22,185.24	17,474.76	4,710.48	66,024.31	48,727.26	17,297.05	221,402.38	221,402.38	32,710.15
Collected	22,185.24	17,474.76	4,710.48	66,024.31	48,727.26	17,297.05	254,112.53	221,402.38	32,710.15
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WIP	22,626.59	18,291.00	4,335.59						
Balance									
AR Balance	0.00	0.00	0.00						
Unalloc	0.00								
Payment									

11/12/24 09:34:44 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

Client Trust ***0.00***
Balance

Billing Address

Winkler, Geoff - Receiver for J&J Consulting Services, Inc.; J and J Purchasing
LLC; The Judd Irrevocable Trust; BJ Holdings LLC
Geoff B. Winkler
American Fiduciary Services LLC
715 NW Hoyt Street, Suite 4364
Portland, OR 97208

11/12/24 09:34:46 PROFORMA STATEMENT FOR MATTER 392775.00003 (Winkler, Geoff - Receiver for J&J Consul) (Asset Recovery & Management)

Preliminary Billing FormBilling Atty: 001842 - Del Castillo,
Joshua

Matter #: 392775.00003

Client Name: Winkler, Geoff - Receiver for J&J Consul

Date of Last Billing: 09/20/24

Matter Name: Asset Recovery & Management

Proforma Number: 1301285

Client/Matter Joint Group # 392775.1

Client Matter Number:

Fees for Matter 392775.00003.(Asset Recovery & Management)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action	
07/17/24	9698278	Emails with Receiver's office and follow-up regarding asset turnover matters (0.6).	Del Castillo, Joshua	0.60	327.00	327.00	WO	HD	TR
07/22/24	9702422	Review correspondence and materials transmitted by J. McGraw in connection with pending and contemplated asset recovery matters (1.1); emails regarding same (0.2); confer with M. Pham regarding same (0.3).	Del Castillo, Joshua	1.60	872.00	1,199.00	WO	HD	TR
07/23/24	9704908	Review documents and confer with M. Pham regarding insurance policy turnover issues (1.0).	Del Castillo, Joshua	1.00	545.00	1,744.00	WO	HD	TR
07/24/24	9705982	Review insurance company productions and correspondence from Receiver's office (0.5); teleconferences with Prudential and Mass Mutual in attempt to confer with general counsel's office (0.7).	Del Castillo, Joshua	1.20	654.00	2,398.00	WO	HD	TR
07/31/24	9714504	Attention to insurance policy recovery issues and emails with Receiver's office regarding same (0.3).	Del Castillo, Joshua	0.30	163.50	2,561.50	WO	HD	TR

11/12/24 09:34:46 PROFORMA STATEMENT FOR MATTER 392775.00003 (Winkler, Geoff - Receiver for J&J Consul) (Asset Recovery & Management)

Fees for Matter 392775.00003.(Asset Recovery & Management)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
08/01/24	9719135	Review and respond to inquiries from Receiver's office regarding Prudential insurance policies (0.2); calls to Prudential (0.5); review document production in connection with same (0.5).	Del Castillo, Joshua	1.20	654.00	3,215.50	WO	HD	TR	_____
08/02/24	9719137	Review documents transmitted by Receiver's office in connection with insurance policy recovery efforts and emails regarding same (1.3).	Del Castillo, Joshua	1.30	708.50	3,924.00	WO	HD	TR	_____
08/06/24	9722849	Follow-up calls to Prudential regarding pending turnover request (0.5); confer regarding prospective demand letter to Prudential counsel (0.5).	Del Castillo, Joshua	1.00	545.00	4,469.00	WO	HD	TR	_____
08/08/24	9725069	Review additional documents and attention to insurance turnover demands (0.8); telephone calls to Prudential representatives (0.8); emails to Receiver's office (0.3); follow-up to Mass Mutual (0.2).	Del Castillo, Joshua	2.10	1,144.50	5,613.50	WO	HD	TR	_____
08/09/24	9726241	Review voicemails from Prudential (0.2); legal analysis of turnover question raised by Prudential and Receiver (1.4); prepare follow-up demand letter to Prudential (0.3); prepare demand letter to Mass Mutual and confer with M. Pham regarding same (0.4); emails with AM counsel regarding outstanding asset recovery matters (0.5); prepare update regarding same (0.3).	Del Castillo, Joshua	3.10	1,689.50	7,303.00	WO	HD	TR	_____
08/10/24	9728002	Legal analysis regarding injury to surrender balance from continued insurer loan interest application and prepare inquiry to AM team regarding same (1.8).	Del Castillo, Joshua	1.80	981.00	8,284.00	WO	HD	TR	_____

11/12/24 09:34:46 PROFORMA STATEMENT FOR MATTER 392775.00003 (Winkler, Geoff - Receiver for J&J Consul) (Asset Recovery & Management)

Fees for Matter 392775.00003.(Asset Recovery & Management)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
08/12/24	9729345	Revise and transmit demand letters (0.9); follow-up emails to AM counsel and Receiver's office regarding same (0.4); confer with M. Pham regarding same (0.3).	Del Castillo, Joshua	1.60	872.00	9,156.00	WO	HD	TR	_____
08/13/24	9730382	Emails with Receiver's office regarding policy surrender value turnovers (0.2); confer with M. Pham regarding same (0.3); review documents produced by additional insurer (0.9); emails to J. McGraw (0.4).	Del Castillo, Joshua	1.80	981.00	10,137.00	WO	HD	TR	_____
08/16/24	9734093	Review documents produced by Forethought Ins/Global Alliance and correspondence from J. McGraw regarding same (1.2); prepare demand letter to Forethought (0.5); prepare notes for discussion regarding outstanding asset recovery matter (0.8).	Del Castillo, Joshua	2.50	1,362.50	11,499.50	WO	HD	TR	_____
08/23/24	9741575	Attention to follow-up demands to insurers (0.5); emails to M. Pham and Receiver's office regarding same (0.2); review documents in connection with same (0.2); calls to insurers regarding same (0.7).	Del Castillo, Joshua	1.60	872.00	12,371.50	WO	HD	TR	_____
09/03/24	9755938	Review and respond to correspondence from Mass Mutual legal department and attention to related turnover issues (0.7); follow-up emails to AM counsel and Receiver's office (0.5); analysis of insurer documents regarding withdrawal penalties (0.9).	Del Castillo, Joshua	2.10	1,144.50	13,516.00	WO	HD	TR	_____
09/04/24	9757686	Emails with Receiver's office, SEC, and Forethought Insurance regarding turnover	Del Castillo, Joshua	0.50	272.50	13,788.50	WO	HD	TR	_____

11/12/24 09:34:46 PROFORMA STATEMENT FOR MATTER 392775.00003 (Winkler, Geoff - Receiver for J&J Consul) (Asset Recovery & Management)

Fees for Matter 392775.00003.(Asset Recovery & Management)

Trans Date	Index	Description of Service Rendered issues (0.5).	Timekeeper	Hours	Fees	Sum	Circle	Action	
09/05/24	9758570	Review and respond to insurer correspondence regarding pending turnover requests (0.5).	Del Castillo, Joshua	0.50	272.50	14,061.00	WO	HD	TR _____
09/10/24	9764231	Emails with insurer representatives (0.7); attention to related asset turnover requests (0.6).	Del Castillo, Joshua	1.30	708.50	14,769.50	WO	HD	TR _____
09/11/24	9765052	Emails with insurer representatives regarding turnovers (0.5); follow-up internal AM emails (0.3); analysis of issue raised by Mass Mutual regarding turnover (1.0).	Del Castillo, Joshua	1.80	981.00	15,750.50	WO	HD	TR _____
09/12/24	9767042	Review and respond to insurer correspondence regarding turnovers (0.5); prepare inquiry to J. Kassan regarding related tax inquiry (0.1).	Del Castillo, Joshua	0.60	327.00	16,077.50	WO	HD	TR _____
09/12/24	9767843	Research/analysis of life insurance issues and taxes on turnover of policy sums, alternative approaches to turnover, follow-up (.6). Several emails with counsel, tax counsel as to strategy issues (.2).	Zaro, David	0.80	436.00	16,513.50	WO	HD	TR _____
09/16/24	9770516	Prepare follow-up letter to Forethought Insurance and transmit (0.3); review materials and information transmitted by Prudential Insurance in connection with pending turnover request (0.5).	Del Castillo, Joshua	0.80	436.00	16,949.50	WO	HD	TR _____
09/17/24	9772098	Emails with insurer counsel and Receiver's office regarding anticipated turnovers (0.5).	Del Castillo, Joshua	0.50	272.50	17,222.00	WO	HD	TR _____

11/12/24 09:34:46 PROFORMA STATEMENT FOR MATTER 392775.00003 (Winkler, Geoff - Receiver for J&J Consul) (Asset Recovery & Management)

Fees for Matter 392775.00003.(Asset Recovery & Management)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
09/18/24	9773569	Review new correspondence and documents transmitted by Forethought Insurance and attention to issues regarding same (0.8); review Prudential emails (0.2); review materials forwarded by Receiver's office in connection with Prudential demand (0.2).	Del Castillo, Joshua	1.20	654.00	17,876.00	WO	HD	TR	_____
09/19/24	9775655	Review materials forwarded by counsel for Forethought and confer regarding same (0.5); analysis of turnover issues (0.7).	Del Castillo, Joshua	1.20	654.00	18,530.00	WO	HD	TR	_____
09/20/24	9775643	Review correspondence and materials transmitted by insurers in connection with pending turnover requests (0.5); confer with AM counsel regarding same (0.3).	Del Castillo, Joshua	0.80	436.00	18,966.00	WO	HD	TR	_____
09/24/24	9780080	Emails with Receiver's office and confer with M. Pham regarding Prudential failure to comply with prior turnover instructions and requests (0.5); attempt to log in to Prudential production, unsuccessfully, despite Prudential assurances (0.2); analysis of issues for contemplated OSC (0.4).	Del Castillo, Joshua	1.10	599.50	19,565.50	WO	HD	TR	_____
09/24/24	9781931	Analysis of several emails concerning recovery of the life insurance proceeds and tax issues, follow-up email response as to strategy.	Zaro, David	0.90	490.50	20,056.00	WO	HD	TR	_____

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	1.70	545.00	926.50

11/12/24 09:34:46 PROFORMA STATEMENT FOR MATTER 392775.00003 (Winkler, Geoff - Receiver for J&J Consul) (Asset Recovery & Management)

Proforma Summary**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	35.10	545.00	19,129.50
		36.80		\$20,056.00
Subtotal Fees				\$20,056.00
Discount				0.00
Total Fees				20,056.00
Total Disbursements				0.00

Attorney Billing Instructions

() BILL ALL	() Hold
() BILL FEES ONLY	() Write Off
() BILL COST ONLY	() Transfer All

Billing Instructions

expires 6/30/2024: Partners @ 545; Assoc @ 445; Paralegals @ 350
--

Account Summary – As Of 11/01/24

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	29,196.50	29,196.50	0.00	70,055.50	70,055.50	0.00	262,048.00	262,048.00	0.00
Unbilled Adj	0.00	0.00	0.00	1,084.50	1,084.50	0.00	5,952.89	5,907.57	45.32
Billed	31,564.50	31,564.50	0.00	40,701.00	40,701.00	0.00	227,275.07	227,275.07	0.00
Collected	31,564.50	31,564.50	0.00	40,701.00	40,701.00	0.00	227,275.07	227,275.07	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WIP	29,196.50	29,196.50	0.00						
Balance									
AR Balance	0.00	0.00	0.00						
Unalloc	0.00								
Payment									
Client Trust	0.00								
Balance									

11/12/24 09:34:46 PROFORMA STATEMENT FOR MATTER 392775.00003 (Winkler, Geoff - Receiver for J&J Consul) (Asset Recovery & Management)

Billing Address

Winkler, Geoff - Receiver for J&J Consulting Services, Inc.; J and J Purchasing
LLC; The Judd Irrevocable Trust; BJ Holdings LLC
Geoff B. Winkler
American Fiduciary Services LLC
715 NW Hoyt Street, Suite 4364
Portland, OR 97208

11/12/24 09:34:48 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo,
Joshua

Matter #: 392775.00004

Client Name: Winkler, Geoff - Receiver for J&J Consul

Date of Last Billing: 09/20/24

Matter Name: Investigation & Reporting

Proforma Number: 1301285

Client/Matter Joint Group # 392775.1

Client Matter Number:

Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action	
07/01/24	9680714	Review and assemble documents in connection with interim report (0.5); review and respond to correspondence from Receiver's office regarding same (0.1); confer with M. Pham regarding status of outstanding discovery matters (0.3); follow-up emails regarding same (0.2).	Del Castillo, Joshua	1.10	599.50	599.50	WO	HD	TR
07/02/24	9683221	Emails with AM personnel regarding discovery initiated or completed during reporting period and attention to issues regarding same, including in connection with subpoenas and interim report (1.0).	Del Castillo, Joshua	1.00	545.00	1,144.50	WO	HD	TR
07/02/24	9687237	Review of Wells Fargo's recent production and email correspondence with client's team regarding same	Pham, Matt D.	0.40	178.00	1,322.50	WO	HD	TR
07/09/24	9694941	Email correspondence with Golden State Bank regarding subpoena and email correspondence with client's team regarding same (0.3); Email correspondence with client's team regarding update on Wells Fargo production (0.2)	Pham, Matt D.	0.50	222.50	1,545.00	WO	HD	TR

11/12/24 09:34:48 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
07/10/24	9689933	Confer with M. Pham, review notes and documents, and prepare revised interim report excerpts for Receiver and transmit to same (0.6).	Del Castillo, Joshua	0.60	327.00	1,872.00	WO	HD	TR	_____
07/11/24	9690896	Confer with M. Pham regarding status of Mass Mutual production and other subpoenas and prepare update to J. McGraw regarding same (0.5); review and respond to inquiries regarding same (0.2).	Del Castillo, Joshua	0.70	381.50	2,253.50	WO	HD	TR	_____
07/11/24	9694977	Email correspondence with client's team regarding outstanding subpoena requests (0.2); review of Mass Mutual document production and email correspondence with Josh McGraw regarding same (0.3).	Pham, Matt D.	0.50	222.50	2,476.00	WO	HD	TR	_____
07/12/24	9692074	Review and respond to correspondence from Receiver's office, special litigation counsel, and M. Pham regarding Wells Fargo production issues (0.4) attention to issues regarding outstanding subpoenas (0.2).	Del Castillo, Joshua	0.60	327.00	2,803.00	WO	HD	TR	_____
07/12/24	9695009	Continue preparing additional subpoenas to financial institutions and insurer	Pham, Matt D.	2.30	1,023.50	3,826.50	WO	HD	TR	_____
07/15/24	9694101	Review and respond to emails from M. Pham and special litigation counsel regarding discovery issues (0.5); review pleadings transmitted by special litigation counsel (0.4); follow-up discussions regarding same (0.5).	Del Castillo, Joshua	1.40	763.00	4,589.50	WO	HD	TR	_____

11/12/24 09:34:48 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action	
07/15/24	9703373	Review and analyze special litigation counsel's requests for production to Wells Fargo	Pham, Matt D.	0.30	133.50	4,723.00	WO	HD	TR
07/16/24	9698256	Emails and teleconferences with M. Pham regarding pending discovery and Wells Fargo production issues (0.6); analysis of issues raised by same (0.5); review and respond to correspondence from special litigation counsel in connection with same (0.3).	Del Castillo, Joshua	1.40	763.00	5,486.00	WO	HD	TR
07/16/24	9703383	Virtually meet with Grace Radke and Marcelo Diaz-Cortes regarding Wells Fargo production issues (0.5); Review transactional or account information from client's team and continue preparing additional subpoenas to financial institutions (1.4)	Pham, Matt D.	1.90	845.50	6,331.50	WO	HD	TR
07/17/24	9703393	Revise and finalize four document subpoenas (1.1); Make revision to subpoena to America First Credit Union (0.2); Review information from client's team and prepare new subpoena to Edward Jones (0.5)	Pham, Matt D.	1.80	801.00	7,132.50	WO	HD	TR
07/18/24	9698308	Emails with receivership team and attention to case administration matters (0.4).	Del Castillo, Joshua	0.40	218.00	7,350.50	WO	HD	TR
07/18/24	9703404	Review SchoolsFirst production and email correspondence with Grace Radke regarding that production	Pham, Matt D.	0.10	44.50	7,395.00	WO	HD	TR
07/19/24	9703414	Review of Wells Fargo's latest production and email correspondence with Wells	Pham, Matt D.	0.30	133.50	7,528.50	WO	HD	TR

11/12/24 09:34:48 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
		Fargo's counsel and with client's team regarding same								
07/22/24	9711259	Review notes from client's team regarding outstanding issues with US Bank prior to call (0.3); Phone call with US Bank's counsel regarding outstanding document production issues (0.2)	Pham, Matt D.	0.50	222.50	7,751.00	WO	HD	TR	_____
07/23/24	9711263	Review of new document productions from Bank of America, City National Bank, and JP Morgan Chase and email correspondence with client's team regarding same	Pham, Matt D.	1.00	445.00	8,196.00	WO	HD	TR	_____
07/24/24	9706016	Confer with M. Pham regarding WF discovery issues and review and respond to follow-up correspondence regarding same (0.5).	Del Castillo, Joshua	0.50	272.50	8,468.50	WO	HD	TR	_____
07/24/24	9711274	Virtually meet with Wells Fargo's counsel regarding outstanding document production issues (0.4); Email correspondence with client's team regarding update on Wells Fargo productions (0.6)	Pham, Matt D.	1.00	445.00	8,913.50	WO	HD	TR	_____
07/25/24	9706948	Confer with M. Pham regarding WF discovery matters (0.2); review emails from Receiver's office and follow-up regarding same (0.2).	Del Castillo, Joshua	0.40	218.00	9,131.50	WO	HD	TR	_____
07/25/24	9711278	Email correspondence with client's team regarding Wells Fargo-related issues (0.2); Email correspondence with Wells Fargo's counsel regarding client's updated spreadsheet re missing accounts and	Pham, Matt D.	0.40	178.00	9,309.50	WO	HD	TR	_____

11/12/24 09:34:48 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered transactions (0.2)	Timekeeper	Hours	Fees	Sum	Circle Action			
07/26/24	9708030	Review emails and confer with M. Pham regarding WF production issues (0.3).	Del Castillo, Joshua	0.30	163.50	9,473.00	WO	HD	TR	_____
07/26/24	9711297	Prepare additional subpoenas to US Bank, US Bancorp Investment, and Wells Fargo	Pham, Matt D.	1.10	489.50	9,962.50	WO	HD	TR	_____
07/29/24	9714253	Review email from Grace Radke regarding Wells Fargo account and review and analyze Wells Fargo's production relating to such account	Pham, Matt D.	0.40	178.00	10,140.50	WO	HD	TR	_____
07/30/24	9713420	Review and respond to inquiry from Receiver regarding SEC subpoenas and confer with AM counsel regarding same (0.3).	Del Castillo, Joshua	0.30	163.50	10,304.00	WO	HD	TR	_____
07/31/24	9714589	Attention to outstanding discovery issues and emails with Receiver's office and AM counsel regarding same (0.6).	Del Castillo, Joshua	0.60	327.00	10,631.00	WO	HD	TR	_____
07/31/24	9717135	Review of document productions from First America Credit Union and Forethought Life Insurance, and email correspondence with client's team regarding same (0.4); Continue preparing new subpoenas to US Bank and US Bancorp Investment and draft follow-up request to US Bank's counsel regarding outstanding items from production (1.3); Continue preparing new subpoena to Wells Fargo and draft follow-up request to Wells Fargo's counsel regarding outstanding items (0.6); Email correspondence with client's team regarding new productions and requests made to	Pham, Matt D.	2.50	1,112.50	11,743.50	WO	HD	TR	_____

11/12/24 09:34:48 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
		financial institutions (0.2)								
08/02/24	9721544	Review of new document productions from Charles Schwab and First Citizens Bank	Pham, Matt D.	0.30	133.50	11,877.00	WO	HD	TR	_____
08/06/24	9728911	Phone call with Wells Fargo's counsel regarding update on productions	Pham, Matt D.	0.20	89.00	11,966.00	WO	HD	TR	_____
08/07/24	9723834	Review and respond to email from Receiver's office regarding WF document production issues (0.1); review notes regarding same (0.2); confer with M. Pham regarding same (0.2); prepare follow-up inquiry to bank counsel regarding pending document requests (0.7); review materials in connection with insurer productions and follow-up requests (0.6).	Del Castillo, Joshua	1.80	981.00	12,947.00	WO	HD	TR	_____
08/07/24	9728917	Review of latest productions from Bank of America and JPMorgan Chase Bank (0.4); Email correspondence with client regarding latest update from Wells Fargo's counsel on outstanding productions (0.7)	Pham, Matt D.	1.10	489.50	13,436.50	WO	HD	TR	_____
08/08/24	9728928	Review of latest production from JPMorgan Chase Bank	Pham, Matt D.	0.20	89.00	13,525.50	WO	HD	TR	_____
08/09/24	9728929	Review and analyze various emails from client's team regarding outstanding subpoena-related requests and begin preparing appropriate correspondence relating thereto	Pham, Matt D.	0.60	267.00	13,792.50	WO	HD	TR	_____
08/12/24	9736974	Email correspondence with client's team regarding Northern Trust outstanding requests	Pham, Matt D.	0.20	89.00	13,881.50	WO	HD	TR	_____

11/12/24 09:34:48 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
08/13/24	9736975	Review of Wells Fargo's latest document production (0.2); Phone call with US Bank's counsel regarding update on supplemental productions (0.1); Email correspondence with client's team regarding Wells Fargo's latest production (0.2)	Pham, Matt D.	0.50	222.50	14,104.00	WO	HD	TR	_____
08/14/24	9732171	Review and respond to inquiries from Receiver's office regarding Wells Fargo production status (0.2); review Wells Fargo subpoena objections (0.2); review notes regarding prior discovery discussions with Wells Fargo and prepare notes for discussion (0.9); confer with AM counsel regarding expediting remaining discovery (0.5).	Del Castillo, Joshua	1.80	981.00	15,085.00	WO	HD	TR	_____
08/15/24	9736991	Email correspondence with client's team regarding Bank of America's prior production	Pham, Matt D.	0.20	89.00	15,174.00	WO	HD	TR	_____
08/22/24	9744641	Review of document productions from Edward Jones and First Citizens Bank (0.3); Prepare six additional subpoenas to six financial institutions (4.1)	Pham, Matt D.	4.40	1,958.00	17,132.00	WO	HD	TR	_____
08/23/24	9742025	Review SEC subpoena and correspondence regarding same (0.2); attention to outstanding discovery matters (0.9); review and respond to emails from Receiver's office and M. Pham regarding same (0.4).	Del Castillo, Joshua	1.50	817.50	17,949.50	WO	HD	TR	_____
08/23/24	9744646	Email correspondence with Wells Fargo's counsel regarding forthcoming document	Pham, Matt D.	0.40	178.00	18,127.50	WO	HD	TR	_____

11/12/24 09:34:48 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action	
		production (0.2); Email correspondence with client's team regarding latest updates on Wells Fargo and US Bank document productions (0.1); Email correspondence with US Bank's counsel regarding additional subpoena (0.1)							
08/26/24	9744656	Confer with M. Pham regarding Wells Fargo discovery issues (0.3); emails to AM and WF counsel regarding same (0.3).	Del Castillo, Joshua	0.60	327.00	18,454.50	WO	HD	TR
08/26/24	9753919	Phone call with Wells Fargo's counsel regarding update on document production (0.1); Email correspondence with Grace Radke regarding update on Wells Fargo's document production (0.2)	Pham, Matt D.	0.30	133.50	18,588.00	WO	HD	TR
08/27/24	9747202	Review WF production summary transmitted by Receiver's office and confer with M. Pham regarding same (0.4); review and respond to correspondence from Receiver regarding productions to third party (0.3).	Del Castillo, Joshua	0.70	381.50	18,969.50	WO	HD	TR
08/28/24	9747525	Follow-up emails to Receiver's office and AM team regarding pending discovery issues and status of WF and US Bank productions (0.5).	Del Castillo, Joshua	0.50	272.50	19,242.00	WO	HD	TR
09/04/24	9757989	Review and confer regarding inquiry from Receiver's office regarding Wells Fargo production (0.5); follow-up emails regarding same (0.3).	Del Castillo, Joshua	0.80	436.00	19,678.00	WO	HD	TR
09/05/24	9758563	Review inquiries from Receiver's office regarding Wells Fargo and other bank	Del Castillo, Joshua	0.60	327.00	20,005.00	WO	HD	TR

11/12/24 09:34:48 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
		discovery (0.1); confer with M. Pham (0.2); review correspondence from bank counsel (0.3).								
09/05/24	9762560	Email correspondence with Wells Fargo's counsel regarding latest document production (0.2); Cursory review of document productions recently produced by Wells Fargo, Bank of America, Citibank, and Clark County Credit Union (1.3)	Pham, Matt D.	1.50	667.50	20,672.50	WO	HD	TR	_____
09/09/24	9763023	Emails with Receiver's office and AM counsel regarding pending and outstanding discovery issues (0.4).	Del Castillo, Joshua	0.40	218.00	20,890.50	WO	HD	TR	_____
09/10/24	9766582	Review several emails concerning the accounting, subpoenas, and outstanding accounting issues.	Zaro, David	0.40	218.00	21,108.50	WO	HD	TR	_____
09/10/24	9769274	Email correspondence with client's team regarding updates on Wells Fargo and US Bank document productions	Pham, Matt D.	0.20	89.00	21,197.50	WO	HD	TR	_____
09/13/24	9767723	Emails with M. Pham regarding recent US Bank and WF production (0.2); attention to issues regarding same (0.2); review materials regarding real property (0.3).	Del Castillo, Joshua	0.70	381.50	21,579.00	WO	HD	TR	_____
09/13/24	9769305	Confer with Josh del Castillo regarding outstanding document productions from banks (0.2); Cursory review of document productions from US Bank, US Bancorp Investment, and Enterprise Bank & Trust (1.0)	Pham, Matt D.	1.20	534.00	22,113.00	WO	HD	TR	_____

11/12/24 09:34:48 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
09/18/24	9773570	Review and respond to correspondence regarding outstanding discovery issues (0.3); emails and confer with M. Pham regarding same (0.2).	Del Castillo, Joshua	0.50	272.50	22,385.50	WO	HD	TR	
09/18/24	9775597	Several conference with counsel related to the outstanding subpoena requests and accounting.	Zaro, David	0.40	218.00	22,603.50	WO	HD	TR	
09/20/24	9775642	Attention to outstanding discovery matters relating to WF and US Bank (0.5); review correspondence from Receiver's office regarding same (0.2).	Del Castillo, Joshua	0.70	381.50	22,985.00	WO	HD	TR	
09/23/24	9777637	Review and respond to correspondence regarding pending discovery demands to Bank of America and Wells Fargo and confer with M. Pham regarding same (0.5).	Del Castillo, Joshua	0.50	272.50	23,257.50	WO	HD	TR	
09/24/24	9787729	Email correspondence with Grace Radke regarding update on subpoenas (0.2); Begin preparing follow-up correspondence and additional subpoenas to various financial institutions (0.7)	Pham, Matt D.	0.90	400.50	23,658.00	WO	HD	TR	
09/27/24	9787756	Continue preparing follow-up correspondence and additional subpoenas to various financial institutions	Pham, Matt D.	2.70	1,201.50	24,859.50	WO	HD	TR	
09/30/24	9787681	Confer with M. Pham regarding status of discussions with WF counsel (0.2); review and respond to email from Receiver's office regarding interim report and attention to issues regarding same (0.3).	Del Castillo, Joshua	0.50	272.50	25,132.00	WO	HD	TR	

11/12/24 09:34:48 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action
09/30/24	9791162	Work with counsel on the outstanding subpoenas related to bank records, advice to counsel as to strategy (.4). Conference with Receiver counsel related to the accounting, scope and missing records (.2).	Zaro, David	0.60	327.00	25,459.00	WO	HD TR

Proforma Summary**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	1.40	545.00	763.00
001842	Del Castillo, Joshua	20.90	545.00	11,390.50
002510	Pham, Matt D.	29.90	445.00	13,305.50
		52.20		\$25,459.00
Subtotal Fees				\$25,459.00
Discount				0.00
Total Fees				25,459.00
Total Disbursements				0.00

Attorney Billing Instructions

()	BILL ALL	()	Hold
()	BILL FEES ONLY	()	Write Off
()	BILL COST ONLY	()	Transfer All

Billing Instructions

expires 6/30/2024: Partners @ 545; Assoc @ 445; Paralegals @ 350
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Account Summary – As Of 11/01/24

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	40,212.50	40,212.50	0.00	112,217.50	112,217.50	0.00	358,824.00	358,824.00	0.00
Unbilled Adj	0.00	0.00	0.00	712.30	712.30	0.00	6,092.50	6,092.50	0.00

11/12/24 09:34:48 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Billed	32,878.00	32,878.00	0.00	125,639.50	125,639.50	0.00	312,697.00	312,697.00	0.00
Collected	32,878.00	32,878.00	0.00	125,639.50	125,639.50	0.00	312,697.00	312,697.00	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Total	Fees	Costs
WIP	40,212.50	40,212.50	0.00
Balance			
AR Balance	0.00	0.00	0.00
Unalloc	0.00		
Payment			
Client Trust	0.00		
Balance			

Billing Address

Winkler, Geoff - Receiver for J&J Consulting Services, Inc.; J and J Purchasing
 LLC; The Judd Irrevocable Trust; BJ Holdings LLC
 Geoff B. Winkler
 American Fiduciary Services LLC
 715 NW Hoyt Street, Suite 4364
 Portland, OR 97208

11/12/24 09:34:49 PROFORMA STATEMENT FOR MATTER 392775.00006 (Winkler, Geoff - Receiver for J&J Consul) (Sale, Disposition & Transfer of Assets)

Preliminary Billing FormBilling Atty: 001842 - Del Castillo,
Joshua

Matter #: 392775.00006

Client Name: Winkler, Geoff - Receiver for J&J Consul

Date of Last Billing: 09/20/24

Matter Name: Sale, Disposition & Transfer of Assets

Proforma Number: 1301285

Client/Matter Joint Group # 392775.1

Client Matter Number:

Fees for Matter 392775.00006.(Sale, Disposition & Transfer of Assets)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action
09/13/24	9767724	Review stipulation (0.1); review lis pendens materials (0.2); attention to issues regarding outstanding liens (0.4).	Del Castillo, Joshua	0.70	381.50	381.50	WO	HD TR

Proforma Summary**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	0.70	545.00	381.50
		0.70		\$381.50
Subtotal Fees				\$381.50
Discount				0.00
Total Fees				381.50
Total Disbursements				0.00

Attorney Billing Instructions

() BILL ALL	() Hold
() BILL FEES ONLY	() Write Off
() BILL COST ONLY	() Transfer All

Billing Instructions

expires 6/30/2024: Partners @ 545; Assoc @ 445; Paralegals @ 350

11/12/24 09:34:49 PROFORMA STATEMENT FOR MATTER 392775.00006 (Winkler, Geoff - Receiver for J&J Consul) (Sale, Disposition & Transfer of Assets)

Account Summary – As Of 11/01/24

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	381.50	381.50	0.00	4,790.50	4,790.50	0.00	157,494.00	157,494.00	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	782.30	780.80	1.50
Billed	3,815.00	3,815.00	0.00	5,717.00	5,717.00	0.00	156,331.70	156,331.70	0.00
Collected	3,815.00	3,815.00	0.00	5,717.00	5,717.00	0.00	156,331.70	156,331.70	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	Fees	Costs						
WIP	381.50	381.50	0.00						
Balance									
AR Balance	0.00	0.00	0.00						
Unalloc	0.00								
Payment									
Client Trust	0.00								
Balance									

Billing Address

Winkler, Geoff - Receiver for J&J Consulting Services, Inc.; J and J Purchasing
 LLC; The Judd Irrevocable Trust; BJ Holdings LLC
 Geoff B. Winkler
 American Fiduciary Services LLC
 715 NW Hoyt Street, Suite 4364
 Portland, OR 97208

11/12/24 09:34:50 PROFORMA STATEMENT FOR MATTER 392775.00008 (Winkler, Geoff - Receiver for J&J Consul) (Claims & Distribution)

Preliminary Billing FormBilling Atty: 001842 - Del Castillo,
Joshua

Matter #: 392775.00008

Client Name: Winkler, Geoff - Receiver for J&J Consul

Date of Last Billing: 09/20/24

Matter Name: Claims & Distribution

Proforma Number: 1301285

Client/Matter Joint Group # 392775.1

Client Matter Number:

Fees for Matter 392775.00008.(Claims & Distribution)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action	
07/23/24	9711269	Phone call with petitioning creditors' counsel regarding timing for Receiver's claims process	Pham, Matt D.	0.10	44.50	44.50	WO	HD	TR

Proforma Summary**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
002510	Pham, Matt D.	0.10	445.00	44.50
		0.10		\$44.50
Subtotal Fees				\$44.50
Discount				0.00
Total Fees				44.50
Total Disbursements				0.00

Attorney Billing Instructions

() BILL ALL	() Hold
() BILL FEES ONLY	() Write Off
() BILL COST ONLY	() Transfer All

Billing Instructions

expires 6/30/2024: Partners @ 545; Assoc @ 445; Paralegals @ 350
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11/12/24 09:34:50 PROFORMA STATEMENT FOR MATTER 392775.00008 (Winkler, Geoff - Receiver for J&J Consul) (Claims & Distribution)

Account Summary – As Of 11/01/24

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	44.50	44.50	0.00	589.50	589.50	0.00	1,134.50	1,134.50	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billed	545.00	545.00	0.00	545.00	545.00	0.00	1,090.00	1,090.00	0.00
Collected	545.00	545.00	0.00	545.00	545.00	0.00	1,090.00	1,090.00	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	Fees	Costs						
WIP	44.50	44.50	0.00						
Balance									
AR Balance	0.00	0.00	0.00						
Unalloc	0.00								
Payment									
Client Trust	0.00								
Balance									

Billing Address

Winkler, Geoff - Receiver for J&J Consulting Services, Inc.; J and J Purchasing
 LLC; The Judd Irrevocable Trust; BJ Holdings LLC
 Geoff B. Winkler
 American Fiduciary Services LLC
 715 NW Hoyt Street, Suite 4364
 Portland, OR 97208